

# 1991 Tax Rate Schedules

**Caution:** Use **only** if your taxable income (Form 1040, line 37) is \$50,000 or more. If less, use the **Tax Table**. (Even though you cannot use the tax rate schedules below if your taxable income is less than \$50,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.)

## Schedule X—Use if your filing status is **Single**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$20,350	..... 15%	\$0
20,350	49,300	<b>\$3,052.50 + 28%</b>	<b>20,350</b>
49,300	.....	<b>11,158.50 + 31%</b>	<b>49,300</b>

## Schedule Y-1—Use if your filing status is **Married filing jointly or Qualifying widow(er)**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$34,000	..... 15%	\$0
34,000	82,150	<b>\$5,100.00 + 28%</b>	<b>34,000</b>
82,150	.....	<b>18,582.00 + 31%</b>	<b>82,150</b>

## Schedule Y-2—Use if your filing status is **Married filing separately**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$17,000	..... 15%	\$0
17,000	41,075	<b>\$2,550.00 + 28%</b>	<b>17,000</b>
41,075	.....	<b>9,291.00 + 31%</b>	<b>41,075</b>

## Schedule Z—Use if your filing status is **Head of household**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$27,300	..... 15%	\$0
27,300	70,450	<b>\$4,095.00 + 28%</b>	<b>27,300</b>
70,450	.....	<b>16,177.00 + 31%</b>	<b>70,450</b>